

Introduced by Senator MitchellFebruary 20, 2014

An act to amend Section 50079 of the Government Code, relating to local government.

LEGISLATIVE COUNSEL'S DIGEST

SB 1209, as introduced, Mitchell. School districts: special taxes.

Existing law authorizes a school district to impose special taxes within the district pursuant to specified procedures. Existing law requires those special taxes to apply uniformly to all taxpayers or all real property within the school district imposing the tax, as specified.

This bill would make a technical, nonsubstantive change to this provision.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 50079 of the Government Code is
2 amended to read:
3 50079. (a) Subject to Section 4 of Article XIII A of the
4 California Constitution, any school district may impose qualified
5 special taxes within the district pursuant to the procedures
6 established in Article 3.5 (commencing with Section 50075) and
7 any other applicable procedures provided by law.
8 (b) (1) As used in this section, "qualified special taxes" means
9 special taxes that apply uniformly to all taxpayers or all real
10 property within the school district, except that "qualified special

- 1 taxes” may include taxes that provide for an exemption from those
2 taxes for all of the following taxpayers:
- 3 (A) Persons who are 65 years of age or older.
 - 4 (B) Persons receiving Supplemental Security Income for a
5 disability, regardless of age.
 - 6 (C) Persons receiving Social Security Disability Insurance
7 benefits, regardless of age, *and* whose yearly income does not
8 exceed 250 percent of the 2012 federal poverty guidelines issued
9 by the United States Department of Health and Human Services.
- 10 (2) “Qualified special taxes” do not include special taxes
11 imposed on a particular class of property or taxpayers.